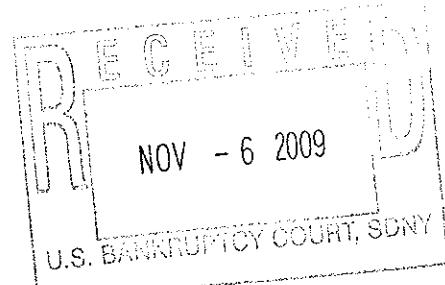


*Sydney, Amster & Green, PLLC*122 East 42nd Street, Suite 2800  
New York, N.Y. 10168(212) 986-8671  
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**HERBERT P. SYDNEY**  
**SHELDON AMSTER\***  
**DAVID S. GREEN\*\***  
\*ALSO ADMITTED IN FL.  
\*\*ALSO ADMITTED IN CT.



November 4, 2009

Clerk of the United States Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, New York 10004

Re: Sidney Dorfman (Deceased) (IRA)  
"BLMIS" Account No. 1CM738  
Claim No. 006203 and  
Claim No. 012769 (Combined Claim)  
**Bankruptcy Case No. 08-1789 (BRL)**

Dear Sir:

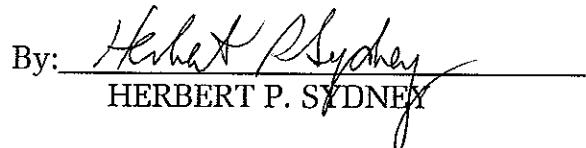
Pursuant to your Notice of Denial of the above captioned claim, we disagree with the Trustee's Determination of Denial of Claim and request a hearing before Judge Lifland for the following reasons:

The Trustee has not given credit to the December 31, 2002 transfer from Account No. 1CM29130 in the amount of \$203,178.44 which was an IRA Account in the Estate of Sidney Dorfman.

All Madoff Accounts in the month of December historically were converted to cash. The beneficiaries had the opportunity to take the cash or transfer cash and open a new account, which is what was done.

We therefore request a hearing on this matter for the account balance to be corrected and a claim allowed of \$170,521.92 (\$203,178.44 less \$32,656.52).

Respectfully,  
SYDNEY, AMSTER & GREEN, PLLC

By:   
HERBERT P. SYDNEY

cc: Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10111

NTC & Co., FBO Sidney Dorfman (deceased) (IRA)  
P.O. Box 173859  
Denver, Colorado 80217

**Certified Mail - Return Receipt**